

INSTRUCTIONS FOR 2001 WISCONSIN FORM 1X

GENERAL INSTRUCTIONS

Purpose of Form Use 2001 Form 1X to correct your 2001 Wisconsin Form 1, Form 1A, or Form WI-Z. You may also use Form 1X to correct a 2001 return filed using TeleFile or NetFile. If you need to correct your tax return for any year prior to 2001, contact any Wisconsin Department of Revenue office for the proper form.

Caution You cannot use Form 1X to correct Form 1NPR (return for nonresidents and part-year residents). Instead, you must file a revised Form 1NPR. See the Form 1NPR Special Instructions for information on how to amend Form 1NPR.

Information on Income, Deductions, Credits, Etc. If you have questions on taxable income, allowable deductions, credits, etc., the instructions for the return you are amending may help you. You may also need to refer to certain tables and worksheets in the tax form instructions. If you need additional information or assistance, contact any Department of Revenue office.

When to File File Form 1X only after you file your original return. Generally, a claim for refund must be filed within 4 years after the unextended due date of your original return (for example, April 15, 2006, for 2001 calendar year returns).

However, a claim for refund to recover all or part of any tax paid as a result of an office or field audit may be filed within 4 years after the date assessed. This applies only if you paid the tax and did not file a petition for redetermination (written appeal).

Where to File Mail your Form 1X to the Wisconsin Department of Revenue at the address listed below.

If: ▼	Use this address ▼
tax is due	PO Box 268 Madison WI 53790-0001
refund or no tax due	PO Box 8991 Madison WI 53708-8991

Where to Obtain Information and Forms Information and forms are available through our Internet web site at: www.dor.state.wi.us. You may also obtain information, additional forms, and help in preparing Form 1X at the following department offices:

Madison –

walk-in: 2135 Rimrock Road
mail: PO Box 8951 (zip code 53708-8951)
e-mail: income@dor.state.wi.us
telephone:
forms requests (608) 266-1961
income tax information (608) 266-2772
homestead credit (608) 266-8641 or (608) 266-2772
TTY equipment (608) 267-1049

Milwaukee – State Office Building
819 North 6th Street (zip code 53203-1682)
telephone:
forms requests (414) 227-4440
information (414) 227-4000
TTY equipment (414) 227-4147

Appleton – 265 W. Northland Avenue (zip code 54911-2091)
telephone (920) 832-2727

Eau Claire – State Office Building
718 W. Clairemont Avenue (zip code 54701-6190)
telephone (715) 836-2811

In addition to the above offices, the department has 26 branch offices throughout Wisconsin that provide assistance on a limited schedule (generally Mondays).

Branch offices are located in Baraboo, Beaver Dam, Elkhorn, Fond du Lac, Grafton, Green Bay, Hayward, Hudson, Janesville, Kenosha, La Crosse, Lancaster, Marinette, Marshfield, Monroe, Oshkosh, Racine, Rhinelander, Rice Lake, Sheboygan, Superior, Tomah, Watertown, Waukesha, Wausau, and Wisconsin Rapids.

SPECIFIC INSTRUCTIONS

Name, Address, and Social Security Number Fill in your name, current address, and social security number. If you are married filing a joint return, fill in the names and social security numbers of both spouses on the first two lines of the name and address area.

If you are married filing a separate return, fill in your name on the appropriate line. Also fill in your spouse's name and social security number in the space provided on the fifth line of the name and address area.

Tax District Fill in the name of the city, village, or town and county in which you lived on December 31, 2001.

Filing Status Check the box to indicate your filing status on your original 2001 return, and check the box to indicate your filing status on this amended return. If you are changing from separate returns to a joint return, both of you must sign Form 1X. If there is any tax due, it must be paid in full.

If your filing status on this amended return is "Married filing separate," fill in your spouse's full name and social security number in the space provided above the filing status boxes.

Caution You cannot change from a joint to separate returns after the due date for filing your original return has passed.

Column A

Fill in the amounts from your 2001 return as originally filed or as you later amended it. If your latest filed return was changed or audited by the Department of Revenue, use the corrected figures from the adjustment notice.

If you are changing from separate returns to a joint return, fill in the combined amounts from both spouses' separate returns in Column A.

Column B

For any item you change, fill in the correct amount in Column B. For any item you do not change, fill in the amount from Column A in Column B.

Explain all changes in Part IV on page 2 of Form 1X.

Certain lines in Column B have space for additional information. For example, line 27 has spaces in which to enter the number of qualifying children and your federal earned income credit. If you are changing the amount on any of these lines, fill in the corrected information in the space provided. If you are not changing the amount on these lines, fill in the information as reported on your original return.

Caution You must fill in both Column A and Column B. Form 1X may be sent back to you, or the processing delayed, if it is incomplete.

Line 1 For Column A, fill in your 2001 Wisconsin income from:

- line 13 of Form 1,
- line 11 of Form 1A,
- line 1 of Form WI-Z,
- line L of your TeleFile and NetFile Worksheet, or
- line 1 of Column B of a previously filed Form 1X.

For Column B, fill in the correct amount of Wisconsin income. If you are correcting wages or other employee compensation or retirement income, attach any additional or corrected Form W-2 or 1099 you got after you filed your original return.

Caution Changes you make to Wisconsin income may cause increases or decreases in your standard deduction, itemized deduction credit, working families tax credit, and/or married couple credit. See the instructions for lines 2, 7, 10, and 15.

Line 2 Use the amount on line 1 to determine your standard deduction for your filing status from the Standard Deduction Table on page 9.

Exceptions

- If you can be claimed as a dependent on another person's income tax return, complete the worksheet below to compute your standard deduction.

- Fill in -0- on line 2 if you are filing a short period return or are filing federal Form 4563 to claim an exclusion for income from sources within U.S. possessions.

Standard Deduction Worksheet for Dependents	
1. Earned income* included in line 1 of Form 1X	1. _____ .
2. Addition amount	2. _____ 250.00
3. Add lines 1 and 2. If total is less than \$750, fill in \$750.	3. _____ .
4. Using the amount on line 1 of Form 1X, fill in the standard deduction for your filing status from table, page 9	4. _____ .
5. Fill in the SMALLER of line 3 or 4 here and on line 2 of Form 1X	5. _____ .
<p><i>* Earned income includes wages, salaries, tips, professional fees, and any other compensation received for personal services you performed. It does not include scholarship or fellowship income that is not reported on a W-2.</i></p>	

Line 4 If you are changing the amount of your deduction for exemptions, use the worksheet below to compute the amount to fill in on line 4.

Worksheet – Deduction for Exemptions	
1. Fill in \$700 for yourself*	1. _____ .
2. Fill in \$250 if you were age 65 or older on December 31, 2001*	2. _____ .
3. If a joint return, fill in \$700 for your spouse*	3. _____ .
4. Fill in \$250 if married filing a joint return and your spouse was age 65 or older on December 31, 2001*	4. _____ .
5. Fill in the number of dependents (do not count yourself or your spouse) on line 5a and on line 4a of Form 1X	5a. ____ x \$700 = 5b. _____ .
6. Add lines 1 through 4 and 5b. Fill in here and on line 4 of Form 1X	6. _____ .
<p>* EXCEPTION A personal exemption is not allowed for a person who can be claimed as a dependent on someone else's return. If you checked the box on line 2 of Form 1X, fill in -0- on lines 1 and 2 of the Exemption Worksheet. If you are married filing a joint return and your spouse can be claimed as a dependent, fill in -0- on lines 3 and 4 of the worksheet.</p>	

Line 6 Figure your tax on the amount on line 5 using the 2001 tax table on pages 10-15. Fill in the corrected amount of tax on line 6 of Column B. (**Note** If the amount on line 5 is \$100,000 or more, use the Tax Rate Schedules on page 16 to figure your tax.)

Line 7 If you did not claim the itemized deduction credit on your original 2001 return but are claiming that credit on this amended return, complete the itemized deduction credit schedule (Part II of Form 1X). Attach a copy of your federal Schedule A to Form 1X. Form 1X will be returned to you if federal Schedule A is not attached.

If you are changing the amount of your credit, complete a corrected itemized deduction credit schedule (Part II of Form 1X).

Caution If you claimed the itemized deduction credit on your original return, any change you make to Wisconsin income (line 1 of Form 1X) can increase or decrease your credit. If this is the case, you must complete a corrected itemized deduction credit schedule (Part II of Form 1X).

Line 8 The armed forces member credit is available to a member of the U.S. armed forces on active duty who received military pay from the federal government in 2001 for services performed while stationed outside the United States. See the instructions for Form 1 for further information.

Line 9 If you did not claim the renter's or homeowner's school property tax credit on your original return or if you are changing the amount of your credit, see page 6 for information on this credit and the tables needed to compute the credit.

Line 10 See page 8 for information on the working families tax credit.

Caution If you claimed the working families tax credit on your original return, any change you make to Wisconsin income (line 1 of Form 1X) may increase or decrease your credit. See page 8 for information on computing the credit.

Line 11 If you claimed historic rehabilitation credits on your original 2001 Form 1, the total credit amount to fill in on line 11 of Form 1X should include the amount of your historic rehabilitation credits. Write "Schedule HR" in the space to the left of line 11, Column B. If you change the amount of these credits, include the corrected amount of your historic rehabilitation credits in the total on line 11, Column B. Attach a corrected Schedule HR (or Schedule 2K-1, 3K-1, or 5K-1) to Form 1X.

Line 12 Subtract line 11 from line 6. Fill in the result on line 12. If line 11 is equal to or more than line 6, fill in -0- on line 12.

Line 13 If you are changing the amount of your alternative minimum tax, attach a corrected Wisconsin Schedule MT to Form 1X.

Line 15 If you are changing your married couple credit, complete a corrected schedule, Married Couple Credit When Both Spouses Are Employed (Part III of Form 1X).

Caution If you claimed the married couple credit on your original return, any change you make to earned income which is included in Wisconsin income on line 1 of Form 1X, can increase or decrease your credit. If this is the case, you must complete the schedule, Married Couple Credit When Both Spouses Are Employed (Part III of Form 1X).

If you claimed development zones credits on line 28 of your original 2001 Form 1, fill in on line 15 the total of your married couple credit and the development zones credits. Write "DC" in the space to the left of line 15. If you are changing any of the development zones credits, add the corrected amount to your married couple credit and fill in the total on line 15, Column B. Attach a corrected Schedule DC to Form 1X.

Line 16 If you are changing the amount of your manufacturer's sales tax credit, attach a corrected Schedule MS to Form 1X.

If you are first claiming the credit on this amended return, attach a completed Schedule MS to Form 1X.

Line 18 Subtract line 17 from line 14. Fill in the result on line 18. If line 17 is equal to or more than line 14, fill in -0-.

Line 19 If you were subject to the recycling surcharge, changes you make to trade or business income or to income earned as a statutory employee may affect the recycling surcharge. If you are changing the amount of your recycling surcharge or first reporting a surcharge, attach Schedule RS to Form 1X.

Line 20 If you did not make a Packers football stadium donation on your original return but now wish to, or if you want to increase your donation, fill in the new amount in Column B. If you want to decrease the amount of your donation, you may only fill in a smaller amount in Column B if you file Form 1X by October 15, 2003, or if your original 2001 return was filed after April 15, 2002, within 18 months of the date your return was filed.

Line 21 If you made taxable purchases during 2001 from out-of-state firms on which sales and use tax was not charged, you must report Wisconsin sales and use tax on these purchases. Refer to the 2001 Form 1, 1A, or WI-Z instructions to figure the amount of sales and use tax due on out-of-state purchases.

Line 22 If you did not make an Endangered Resources Donation on your original return but now wish to, or if you want to increase your donation, fill in the new amount in Column B. If you want to decrease the amount of your donation, you may only fill in a smaller amount in Column B if you file Form 1X by October 15, 2003, or if your original return was filed after April 15, 2002, within 18 months of the date your return was filed.

Line 23 If you are changing the amount of penalties on retirement plans or medical savings accounts, attach a corrected copy of your federal Form 5329 (if you were required to file this form for federal tax purposes) and/or Form 5330 to Form 1X.

If you are subject to the penalty related to the sale or disposition of assets used in farming or business assets to a related person, include the amount of the penalty on line 23.

If you are required to repay all or a portion of a historic rehabilitation credit or a development zones investment credit claimed in a previous year, the amount to fill in on line 23 is

the total penalties and the amount of the historic rehabilitation credit or development zones investment credit you are repaying. Write "HRC" ("DC" for the development zones investment credit) in the space to the right of line 23. Attach a note explaining how you computed the repayment or a copy of your Schedule DC showing the computation of the repayment of investment credit.

Line 25 If you are changing the amount of Wisconsin income tax withheld, attach any additional or corrected Form W-2, W-2G, or 1099 that you received after filing your original return.

Line 26 Fill in your 2001 Wisconsin estimated tax payments.

Line 27 Refer to the 2001 Form 1 or Form 1A instructions for information on the Wisconsin earned income credit.

Line 28 If you are changing the amount of your farmland preservation credit, attach a corrected Schedule FC to Form 1X.

If you are first claiming farmland preservation credit on this amended return, attach a completed Schedule FC along with the required property tax bills and documentation.

Line 29 The amount of net income tax paid to another state filled in on line 29 may not exceed the amount on line 18. If you are changing the amount on this line, attach a copy of your income tax return from the other state and your W-2 form (or other withholding statement) from the other state to Form 1X.

If the change to line 29 is based on an adjustment made by the other state, attach a copy of the adjustment notice from the other state to Form 1X.

If you paid minimum tax to another state, you may be able to claim a credit for this tax. See Publication 125, *Credit for Tax Paid to Another State*. See page 1 for information on how to get this publication.

Line 30 If you are changing the amount of your homestead credit, attach a corrected Schedule H to Form 1X.

If you are first claiming homestead credit on this amended return, attach a completed Schedule H along with the rent certificate or property tax bills.

Line 31 If you are changing the amount of your farmland tax relief credit, attach copies of the 2001 property tax bills for any additional property.

Line 32 Fill in the amount of tax you paid from the "Amount You Owe" line on your original 2001 return. This would be:

- line 50 of Form 1
- line 37 of Form 1A
- line 19 of Form WI-Z
- line N of your TeleFile and NetFile Worksheet

Do not include payments of underpayment interest which may be included on line 50 of Form 1 or line 37 of Form 1A.

If you did not pay the full amount shown on these lines, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 2001 amended return (line 40 of Form 1X) and additional tax paid as a result of a department adjustment to your return. Do not include payments of interest or penalties.

For example, if the amount paid with your 2001 Form 1 was \$50 and you later paid \$35 additional tax on an assessment, fill in \$85 on line 32 of Form 1X.

Line 36 Fill in the refund from your original 2001 return (not including the amount applied to your 2002 estimated tax). This is the amount from:

- Form 1 – line 48
- Form 1A – line 35
- Form WI-Z – line 18
- TeleFile and NetFile Worksheet – line M

This amount must be considered in preparing Form 1X since any refund you have not yet received from your 2001 return will be refunded separately from any additional refund claimed on Form 1X.

If your refund was reduced because you owed underpayment interest or any penalties, fill in the amount of your refund before the reduction for underpayment interest or penalty.

Caution If your 2001 return was adjusted by the department, fill in the refund shown on the adjustment notice you received. If the adjustment notice shows a tax due rather than a refund, complete line 32 instead of line 36.

Line 37 If line 36 is smaller than line 35, subtract line 36 from line 35 and fill in the result on line 37.

If line 36 is larger than line 35, subtract line 35 from line 36. Fill in the result on line 37 and put brackets around the amount.

Line 38 If line 34 is smaller than line 37, subtract line 34 from line 37. Fill in the result on line 38. If line 37 is a bracketed amount, do not complete line 38.

The amount on line 38 will be refunded to you, except for any portion applied to your 2002 estimated tax on line 39.

We will figure interest and include it in your refund check. Interest is at a rate of 9% per year from the due date of your 2001 return. However, interest is not allowed on (1) a refund issued within 90 days of the due date of the return or within 90 days of the date the return was filed, whichever is later, (2) a refund due to an increase in homestead credit, farmland tax relief credit, or farmland preservation credit, or (3) any portion of the refund which is applied to 2002 estimated tax.

Note: Persons divorced after June 20, 1996, who compute a refund – If your judgement of divorce apportions any tax liability owed to the Department of Revenue to your former spouse, attach a copy of the judgement to your Form 1X. This will prevent your refund from being applied against such tax liability.

Line 39 Fill in the amount to be applied to your 2002 estimated tax. Any refund on line 38 will be reduced by this amount, or the additional tax you owe will increase by this amount.

Generally, the amount filled in on line 39 must be the same as the amount shown on line 49 of Form 1 or line 36 of Form 1A. However, if you file your amended return during 2002, you may increase or decrease the amount to be applied to your 2002 estimated tax.

Line 40 If the total of the amounts on line 34 and line 39 is greater than line 37, you owe additional tax. Subtract line 37 from the total of lines 34 and 39. Fill in the result on line 40.

Caution If line 37 is a bracketed amount because line 36 exceeds line 35, treat the amount on line 37 as a positive amount and add (rather than subtract) line 37 to lines 34 and 39 and fill in the total on line 40.

Line 41 Interest on the additional tax is 12% per year from the due date of your 2001 return. Figure the interest on the additional tax (line 40). Fill in the amount of interest on line 41.

Line 42 Add line 40 and line 41 and fill in the total on line 42. This is the total amount due. You may pay by check, money order, or credit card.

To pay by check or money order Make your check or money order payable to the Wisconsin Department of Revenue. Write your social security number on your check or money order. Paper clip it to the front of your Form 1X.

To pay by credit card You may use your MasterCard®, American Express® Card, or Discover® Card. To pay by credit card, call toll free or access by Internet the service provider listed below and follow the instructions of the provider. A convenience fee of 2.5% (with a minimum of \$1) will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. **If you paid by credit card**, enter on page 1 of Form 1X in the upper left corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Official Payments Corporation
1-800-2PAY-TAX (1-800-272-9829)
1-866-621-4109 (Customer Service)
www.officialpayments.com

Line 43 If you were subject to underpayment interest on your original return and you are now changing the amount of such interest, attach a corrected Schedule U to Form 1X. Figure the difference between the amount of underpayment interest as reported on your original Form 1 or 1A (or as assessed by the department) and the amount of underpayment interest shown on your corrected Schedule U. Fill in the difference on line 43. If the amount of underpayment interest is reduced, put brackets around the amount on line 43.

If line 38 of Form 1X shows a refund and you are reducing the amount of underpayment interest, add the amount on line 43 to the amount on line 38 of Form 1X.

If line 42 of Form 1X shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 43 to the amount on line 42 of Form 1X.

INSTRUCTIONS FOR PAGE 2

Part I

1. Fill in the name used on your 2001 return. If your current name is the same as that used on your 2001 return, write "Same."
2. If the Wisconsin Department of Revenue has asked you to furnish information to establish the accuracy of items on your 2001 return and the issue is still open, check the "Yes" box. If the examination and other action have been completed, check the "No" box. Be sure you use the adjusted figures reported to you if a change was made by the department.

Part II If you are changing the amount of your itemized deduction credit, explain the reason for the change in Part IV, and complete the schedule on the back of Form 1X. Refer to the 2001 Form 1 instruction booklet to compute your credit.

Part III If you are changing the amount of your married couple credit, explain the reason for the change in Part IV, and complete the schedule on the back of Form 1X. Refer to the instructions in your 2001 Wisconsin income tax booklet to compute your credit.

Part IV Explain all changes in Part IV of Form 1X. Fill in the line number for each item you are changing, and give the reason for each change. Attach all supporting forms and schedules for items changed.

Signature Sign and date Form 1X at the bottom of the page. Your spouse must also sign if you are filing a joint return.

The following information and tables may be needed if you are changing the amount of your renter's or homeowner's school property tax credit or if you are first claiming the credit on this amended return.

Line 9 Renter's and Homeowner's School Property Tax Credit

You may claim a credit if you paid rent during 2001 for living quarters used as your primary residence OR you paid property taxes during 2001 on your home. You are eligible for a credit whether or not you claim homestead credit on line 30.

Special Cases

If You Paid Both Property Taxes and Rent You may claim both the renter's credit and the homeowner's credit. The total combined credit claimed on lines 9a and 9b may not be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

Married Persons Filing a Joint Return Figure your credit by using the rent and property taxes paid by both spouses.

Married Persons Filing Separate Returns or Married Persons Filing as Head of Household Each spouse may claim a credit. Each of you may use only your own property taxes and rent to figure the credit. The maximum credit allowable to each spouse is \$150.

Persons Who Jointly Own a Home or Share Rented Living Quarters When two or more persons (other than husband and wife) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided among the owners or occupants. See the instructions for lines 9a and 9b.

Line 9a How to Figure the Renter's School Property Tax Credit

Step 1 Rent Paid in 2001 Fill in on the appropriate line(s) the total rent that you paid in 2001 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home. Do not include rent that you may claim as a business expense. Do not include rent paid for housing that is exempt from property taxes. (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

Renter's School Property Tax Credit Table*

If Rent Paid is:		Your Line 9a Credit is:		If Rent Paid is:		Your Line 9a Credit is:		If Rent Paid is:		Your Line 9a Credit is:		If Rent Paid is:		Your Line 9a Credit is:	
At Least	But Less Than	Heat In-	Heat Not In-	At Least	But Less Than	Heat In-	Heat Not In-	At Least	But Less Than	Heat In-	Heat Not In-	At Least	But Less Than	Heat In-	Heat Not In-
		cluded in Rent	cluded in Rent			cluded in Rent	cluded in Rent			cluded in Rent	cluded in Rent			cluded in Rent	cluded in Rent
\$ 1	\$ 100	\$ 1	\$ 2	\$ 3,500	\$ 3,600	\$ 85	\$ 107	\$ 7,000	\$ 7,100	\$ 169	\$ 212	\$ 10,500	\$ 10,600	\$ 253	\$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
1,000	1,100	25	32	4,500	4,600	109	137	8,000	8,100	193	242	11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500 or more		300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

*Caution The credit allowed certain persons may be less than the amount indicated. See "Special Cases" above.

If the rent you paid included food, housekeeping, medical, or other services, reduce the amount filled in for rent paid in 2001 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the rent which you paid in 2001. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2001, and you each paid \$1,000 of the rent, each could claim a credit based on \$1,000 of rent.

Step 2 Refer to the Renter's School Property Tax Credit Table on page 6 to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included, use Column 2. Fill in your credit on line 9a.

Exception If you paid both rent where heat was included and rent where heat was not included, complete the worksheet below.

Renter's Worksheet		
<i>(Complete only if Exception described above applies)</i>		
1. Credit for rent with heat included (from Column 1 of Table on page 6)	1.	
2. Credit for rent where heat not included (from Column 2 of Table on page 6)	2.	
3. Add lines 1 and 2. Fill in on line 9a of Form 1X*	3.	
* Do not fill in more than \$300 (\$150 if married filing a separate return or married filing as head of household).		

Line 9b How to Figure the Homeowner's School Property Tax Credit

Step 1 Property Taxes Paid on Home in 2001 Fill in the amount of property taxes that you *paid* in 2001 on your home. Do **not** include:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (such as trash removal, recycling fee, or a water bill).
- Property taxes that you can claim as a business expense (for example, farm taxes or rental property taxes).
- Property taxes paid on property that is not your primary residence (such as a cottage or vacant land).
- Property taxes that you paid in any year other than 2001.

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2001, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase. If the closing agreement does not divide the property taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.
- b. If you owned a mobile home during 2001, property taxes include the parking permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Payments for space rental should be filled in as rent on line 9a.)
- c. If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes that reflects your percentage of ownership. For

example, if you and another person (other than your spouse) jointly owned a home on which taxes of \$1,500 were paid, each of you would claim a credit based on \$750 of taxes.

CAUTION Property taxes paid during 2001 must be reduced by any amounts received as a refund of such taxes. For example, a taxpayer claimed farmland preservation credit (which is considered a refund of property taxes) on his or her 2000 Wisconsin return. The taxpayer received a farmland preservation credit in 2001 of \$600 that was based on 2000 property taxes accrued of \$6,000. The 2000 property taxes were paid in 2001 and 10% of such taxes were allocable to the personal residence and 90% to the farm property. Thus, for tax purposes, property taxes paid on the entire property during 2001 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2001 school property tax credit.

Step 2 Use the Homeowner's School Property Tax Credit Table below to figure your credit. Fill in the amount of your credit on line 9b.

CAUTION If you are also claiming the renter's credit on line 9a, the total of your renter's and homeowner's credits can't be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

Homeowner's School Property Tax Credit Table*

If Property Taxes are:			If Property Taxes are:			If Property Taxes are:		
At Least	But Less Than	Line 9b Credit is	At Least	But Less Than	Line 9b Credit is	At Least	But Less Than	Line 9b Credit is
\$ 1	\$ 25	\$ 2	\$ 875	\$ 900	\$ 107	\$ 1,750	\$ 1,775	\$ 212
25	50	5	900	925	110	1,775	1,800	215
50	75	8	925	950	113	1,800	1,825	218
75	100	11	950	975	116	1,825	1,850	221
100	125	14	975	1,000	119	1,850	1,875	224
125	150	17	1,000	1,025	122	1,875	1,900	227
150	175	20	1,025	1,050	125	1,900	1,925	230
175	200	23	1,050	1,075	128	1,925	1,950	233
200	225	26	1,075	1,100	131	1,950	1,975	236
225	250	29	1,100	1,125	134	1,975	2,000	239
250	275	32	1,125	1,150	137	2,000	2,025	242
275	300	35	1,150	1,175	140	2,025	2,050	245
300	325	38	1,175	1,200	143	2,050	2,075	248
325	350	41	1,200	1,225	146	2,075	2,100	251
350	375	44	1,225	1,250	149	2,100	2,125	254
375	400	47	1,250	1,275	152	2,125	2,150	257
400	425	50	1,275	1,300	155	2,150	2,175	260
425	450	53	1,300	1,325	158	2,175	2,200	263
450	475	56	1,325	1,350	161	2,200	2,225	266
475	500	59	1,350	1,375	164	2,225	2,250	269
500	525	62	1,375	1,400	167	2,250	2,275	272
525	550	65	1,400	1,425	170	2,275	2,300	275
550	575	68	1,425	1,450	173	2,300	2,325	278
575	600	71	1,450	1,475	176	2,325	2,350	281
600	625	74	1,475	1,500	179	2,350	2,375	284
625	650	77	1,500	1,525	182	2,375	2,400	287
650	675	80	1,525	1,550	185	2,400	2,425	290
675	700	83	1,550	1,575	188	2,425	2,450	293
700	725	86	1,575	1,600	191	2,450	2,475	296
725	750	89	1,600	1,625	194	2,475	2,500	299
750	775	92	1,625	1,650	197	2,500 or more	300	
775	800	95	1,650	1,675	200			
800	825	98	1,675	1,700	203			
825	850	101	1,700	1,725	206			
850	875	104	1,725	1,750	209			

***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 6.

The following information and worksheet may be needed if you are changing the amount of your working families tax credit or if you are first claiming the credit on this amended return.

Line 10 Working Families Tax Credit

If your income is less than the amount indicated below for your filing status, you may claim the working families tax credit.

Exception You may not claim the working families tax credit if you may be claimed as a dependent on another person's (for example, your parent's) income tax return.

Single, Head of Household, or Married Filing Separate Return

- If the amount on line 1 of Form 1X is \$9,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 6 of Form 1X on line 10.
- If the amount on line 1 of Form 1X is more than \$9,000 but less than \$10,000, use the worksheet in the next column to compute your working families tax credit.
- If the amount on line 1 of Form 1X is \$10,000 or more, fill in -0- on line 10. You do not qualify for the working families tax credit.

Married Filing Joint Return

- If the amount on line 1 of Form 1X is \$18,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 6 of Form 1X on line 10.
- If the amount on line 1 of Form 1X is more than \$18,000 but less than \$19,000, use the worksheet in the next column to compute your working families tax credit.
- If the amount on line 1 of Form 1X is \$19,000 or more, fill in -0- on line 10. You do not qualify for the working families tax credit.

Working Families Tax Credit Worksheet	
Do not complete this worksheet if:	
<ul style="list-style-type: none"> • Line 1 of your Form 1X is \$9,000 or less (\$18,000 or less if married filing a joint return). • Line 1 of your Form 1X is \$10,000 or more (\$19,000 or more if married filing a joint return). • You may be claimed as a dependent on another person's return. 	
1. Amount from line 6 of Form 1X	1. _____ .
2. Total credits from lines 7 through 9 of Form 1X plus any historic rehabilitation credit which will be included on line 11 . .	2. _____ .
3. Subtract line 2 from line 1. If the result is zero or less, stop here. You do not qualify for the credit.	3. _____ .
4. Fill in \$10,000 (\$19,000 if married filing a joint return)	4. _____ .
5. Fill in amount from line 1 of Form 1X	5. _____ .
6. Subtract line 5 from line 4	6. _____ .
7. Divide line 6 by one thousand (1,000). Fill in decimal amount	7. _____ .
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 10 of Form 1X	8. _____ .

2001 STANDARD DEDUCTION TABLE

Most people can find their standard deduction by using this table. **But**, do *not* use this table if any one of the following applies:

- You (or your spouse if filing a joint return) can be claimed as a dependent on another person's (for example, parent's) income tax return. Use the Standard Deduction Worksheet for Dependents on page 2 to figure your standard deduction, or
- You are filing a short period income tax return or are filing federal Form 4563 to claim an exclusion of income from sources within U.S. possessions. You are not allowed any amount of standard deduction. Fill in -0- on line 2.

If your income (line 1 of Form 1X) is-		And you are-				If your income (line 1 of Form 1X) is-		And you are-				If your income (line 1 of Form 1X) is-		And you are-			
		Single	Married filing jointly	Married filing separately	Head of a household			Single	Married filing jointly	Married filing separately	Head of a household			Single	Married filing jointly	Married filing separately	Head of a household
At least	But less than	Your standard deduction is-				Your standard deduction is-				Your standard deduction is-							
0	7,160	7,440	13,410	6,370	9,620	32,500	33,000	4,798	9,913	1,309	4,798	58,500	59,000	1,678	4,771	0	1,678
7,160	7,500	7,440	13,410	6,336	9,620	33,000	33,500	4,738	9,814	1,210	4,738	59,000	59,500	1,618	4,672	0	1,618
7,500	8,000	7,440	13,410	6,253	9,620	33,500	34,000	4,678	9,715	1,111	4,678	59,500	60,000	1,558	4,573	0	1,558
8,000	8,500	7,440	13,410	6,154	9,620	34,000	34,500	4,618	9,617	1,012	4,618	60,000	60,500	1,498	4,474	0	1,498
8,500	9,000	7,440	13,410	6,056	9,620	34,500	35,000	4,558	9,518	913	4,558	60,500	61,000	1,438	4,375	0	1,438
9,000	9,500	7,440	13,410	5,957	9,620	35,000	35,500	4,498	9,419	814	4,498	61,000	61,500	1,378	4,277	0	1,378
9,500	10,000	7,440	13,410	5,858	9,620	35,500	36,000	4,438	9,320	715	4,438	61,500	62,000	1,318	4,178	0	1,318
10,000	10,500	7,440	13,410	5,759	9,620	36,000	36,500	4,378	9,221	617	4,378	62,000	62,500	1,258	4,079	0	1,258
10,500	11,000	7,438	13,410	5,660	9,615	36,500	37,000	4,318	9,122	518	4,318	62,500	63,000	1,198	3,980	0	1,198
11,000	11,500	7,378	13,410	5,561	9,503	37,000	37,500	4,258	9,023	419	4,258	63,000	63,500	1,138	3,881	0	1,138
11,500	12,000	7,318	13,410	5,462	9,390	37,500	38,000	4,198	8,924	320	4,198	63,500	64,000	1,078	3,782	0	1,078
12,000	12,500	7,258	13,410	5,363	9,278	38,000	38,500	4,138	8,825	221	4,138	64,000	64,500	1,018	3,683	0	1,018
12,500	13,000	7,198	13,410	5,264	9,165	38,500	39,000	4,078	8,727	122	4,078	64,500	65,000	958	3,584	0	958
13,000	13,500	7,138	13,410	5,166	9,053	39,000	39,500	4,018	8,628	23	4,018	65,000	65,500	898	3,485	0	898
13,500	14,000	7,078	13,410	5,067	8,940	39,500	40,000	3,958	8,529	0	3,958	65,500	66,000	838	3,387	0	838
14,000	14,500	7,018	13,410	4,968	8,827	40,000	40,500	3,898	8,430	0	3,898	66,000	66,500	778	3,288	0	778
14,500	15,000	6,958	13,410	4,869	8,715	40,500	41,000	3,838	8,331	0	3,838	66,500	67,000	718	3,189	0	718
15,000	15,500	6,898	13,374	4,770	8,602	41,000	41,500	3,778	8,232	0	3,778	67,000	67,500	658	3,090	0	658
15,500	16,000	6,838	13,276	4,671	8,490	41,500	42,000	3,718	8,133	0	3,718	67,500	68,000	598	2,991	0	598
16,000	16,500	6,778	13,177	4,572	8,377	42,000	42,500	3,658	8,034	0	3,658	68,000	68,500	538	2,892	0	538
16,500	17,000	6,718	13,078	4,473	8,265	42,500	43,000	3,598	7,935	0	3,598	68,500	69,000	478	2,793	0	478
17,000	17,500	6,658	12,979	4,374	8,152	43,000	43,500	3,538	7,837	0	3,538	69,000	69,500	418	2,694	0	418
17,500	18,000	6,598	12,880	4,276	8,039	43,500	44,000	3,478	7,738	0	3,478	69,500	70,000	358	2,595	0	358
18,000	18,500	6,538	12,781	4,177	7,927	44,000	44,500	3,418	7,639	0	3,418	70,000	70,500	298	2,496	0	298
18,500	19,000	6,478	12,682	4,078	7,814	44,500	45,000	3,358	7,540	0	3,358	70,500	71,000	238	2,398	0	238
19,000	19,500	6,418	12,583	3,979	7,702	45,000	45,500	3,298	7,441	0	3,298	71,000	71,500	178	2,299	0	178
19,500	20,000	6,358	12,484	3,880	7,589	45,500	46,000	3,238	7,342	0	3,238	71,500	72,000	118	2,200	0	118
20,000	20,500	6,298	12,385	3,781	7,477	46,000	46,500	3,178	7,243	0	3,178	72,000	72,500	58	2,101	0	58
20,500	21,000	6,238	12,287	3,682	7,364	46,500	47,000	3,118	7,144	0	3,118	72,500	73,000	0	2,002	0	0
21,000	21,500	6,178	12,188	3,583	7,251	47,000	47,500	3,058	7,045	0	3,058	73,000	73,500	0	1,903	0	0
21,500	22,000	6,118	12,089	3,484	7,139	47,500	48,000	2,998	6,947	0	2,998	73,500	74,000	0	1,804	0	0
22,000	22,500	6,058	11,990	3,385	7,026	48,000	48,500	2,938	6,848	0	2,938	74,000	74,500	0	1,705	0	0
22,500	23,000	5,998	11,891	3,287	6,914	48,500	49,000	2,878	6,749	0	2,878	74,500	75,000	0	1,606	0	0
23,000	23,500	5,938	11,792	3,188	6,801	49,000	49,500	2,818	6,650	0	2,818	75,000	75,500	0	1,508	0	0
23,500	24,000	5,878	11,693	3,089	6,689	49,500	50,000	2,758	6,551	0	2,758	75,500	76,000	0	1,409	0	0
24,000	24,500	5,818	11,594	2,990	6,576	50,000	50,500	2,698	6,452	0	2,698	76,000	76,500	0	1,310	0	0
24,500	25,000	5,758	11,495	2,891	6,463	50,500	51,000	2,638	6,353	0	2,638	76,500	77,000	0	1,211	0	0
25,000	25,500	5,698	11,397	2,792	6,351	51,000	51,500	2,578	6,254	0	2,578	77,000	77,500	0	1,112	0	0
25,500	26,000	5,638	11,298	2,693	6,238	51,500	52,000	2,518	6,155	0	2,518	77,500	78,000	0	1,013	0	0
26,000	26,500	5,578	11,199	2,594	6,126	52,000	52,500	2,458	6,057	0	2,458	78,000	78,500	0	914	0	0
26,500	27,000	5,518	11,100	2,495	6,013	52,500	53,000	2,398	5,958	0	2,398	78,500	79,000	0	815	0	0
27,000	27,500	5,458	11,001	2,397	5,901	53,000	53,500	2,338	5,859	0	2,338	79,000	79,500	0	716	0	0
27,500	28,000	5,398	10,902	2,298	5,788	53,500	54,000	2,278	5,760	0	2,278	79,500	80,000	0	618	0	0
28,000	28,500	5,338	10,803	2,199	5,675	54,000	54,500	2,218	5,661	0	2,218	80,000	80,500	0	519	0	0
28,500	29,000	5,278	10,704	2,100	5,563	54,500	55,000	2,158	5,562	0	2,158	80,500	81,000	0	420	0	0
29,000	29,500	5,218	10,605	2,001	5,450	55,000	55,500	2,098	5,463	0	2,098	81,000	81,500	0	321	0	0
29,500	30,000	5,158	10,507	1,902	5,338	55,500	56,000	2,038	5,364	0	2,038	81,500	82,000	0	222	0	0
30,000	30,500	5,098	10,408	1,803	5,225	56,000	56,500	1,978	5,265	0	1,978	82,000	82,500	0	123	0	0
30,500	31,000	5,038	10,309	1,704	5,112	56,500	57,000	1,918	5,167	0	1,918	82,500	82,872	0	37	0	0
31,000	31,500	4,978	10,210	1,605	5,000	57,000	57,500	1,858	5,068	0	1,858	82,872	or more	0	0	0	0
31,500	32,000	4,918	10,111	1,507	4,918	57,500	58,000	1,798	4,969	0	1,798						
32,000	32,500	4,858	10,012	1,408	4,858	58,000	58,500	1,738	4,870	0	1,738						

2001 TAX TABLE FOR FORM 1X FILERS

Example Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 5, Column B of Form 1X is \$28,653. First they find the \$28,000 heading in the table. Then they find the \$28,600 – 28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,620. This is the tax amount they must write on line 6 of Form 1X.



At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —				
28,500	28,600	1,674	1,614	1,735
28,600	28,700	1,681	1,620	1,741
28,700	28,800	1,687	1,627	1,748
28,800	28,900	1,694	1,633	1,754
28,900	29,000	1,700	1,640	1,761

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
					3,000					7,000				
					3,000	3,100	140	140	140	7,000	7,100	324	324	350
					3,100	3,200	145	145	145	7,100	7,200	329	329	356
					3,200	3,300	150	150	150	7,200	7,300	334	334	362
					3,300	3,400	154	154	154	7,300	7,400	338	338	369
					3,400	3,500	159	159	159	7,400	7,500	343	343	375
					3,500	3,600	163	163	163	7,500	7,600	347	347	381
					3,600	3,700	168	168	168	7,600	7,700	352	352	387
					3,700	3,800	173	173	173	7,700	7,800	357	357	393
					3,800	3,900	177	177	177	7,800	7,900	361	361	399
					3,900	4,000	182	182	182	7,900	8,000	366	366	406
					4,000						8,000			
					4,000	4,100	186	186	186	8,000	8,100	370	370	412
					4,100	4,200	191	191	191	8,100	8,200	376	375	418
					4,200	4,300	196	196	196	8,200	8,300	382	380	424
					4,300	4,400	200	200	200	8,300	8,400	389	384	430
					4,400	4,500	205	205	205	8,400	8,500	395	389	436
					4,500	4,600	209	209	209	8,500	8,600	401	393	442
					4,600	4,700	214	214	214	8,600	8,700	407	398	449
					4,700	4,800	219	219	219	8,700	8,800	413	403	455
					4,800	4,900	223	223	223	8,800	8,900	419	407	461
					4,900	5,000	228	228	228	8,900	9,000	425	412	467
					5,000						9,000			
					5,000	5,100	232	232	232	9,000	9,100	432	416	473
					5,100	5,200	237	237	237	9,100	9,200	438	421	479
					5,200	5,300	242	242	242	9,200	9,300	444	426	485
					5,300	5,400	246	246	246	9,300	9,400	450	430	492
					5,400	5,500	251	251	252	9,400	9,500	456	435	498
					5,500	5,600	255	255	258	9,500	9,600	462	439	504
					5,600	5,700	260	260	264	9,600	9,700	469	444	510
					5,700	5,800	265	265	270	9,700	9,800	475	449	516
					5,800	5,900	269	269	276	9,800	9,900	481	453	522
					5,900	6,000	274	274	283	9,900	10,000	487	458	529
					6,000						10,000			
					6,000	6,100	278	278	289	10,000	10,100	493	462	535
					6,100	6,200	283	283	295	10,100	10,200	499	467	541
					6,200	6,300	288	288	301	10,200	10,300	505	472	547
					6,300	6,400	292	292	307	10,300	10,400	512	476	553
					6,400	6,500	297	297	313	10,400	10,500	518	481	559
					6,500	6,600	301	301	319	10,500	10,600	524	485	565
					6,600	6,700	306	306	326	10,600	10,700	530	490	572
					6,700	6,800	311	311	332	10,700	10,800	536	495	578
					6,800	6,900	315	315	338	10,800	10,900	542	501	584
					6,900	7,000	320	320	344	10,900	11,000	548	507	591

Continued on next page

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
11,000					17,000					23,000				
11,000	11,100	555	513	597	17,000	17,100	927	882	987	23,000	23,100	1,317	1,256	1,377
11,100	11,200	561	519	604	17,100	17,200	933	888	994	23,100	23,200	1,323	1,263	1,384
11,200	11,300	567	525	610	17,200	17,300	940	894	1,000	23,200	23,300	1,330	1,269	1,390
11,300	11,400	573	531	617	17,300	17,400	946	900	1,007	23,300	23,400	1,336	1,276	1,397
11,400	11,500	579	538	623	17,400	17,500	953	907	1,013	23,400	23,500	1,343	1,282	1,403
11,500	11,600	585	544	630	17,500	17,600	959	913	1,020	23,500	23,600	1,349	1,289	1,410
11,600	11,700	592	550	636	17,600	17,700	966	919	1,026	23,600	23,700	1,356	1,295	1,416
11,700	11,800	598	556	643	17,700	17,800	972	925	1,033	23,700	23,800	1,362	1,302	1,423
11,800	11,900	604	562	649	17,800	17,900	979	931	1,039	23,800	23,900	1,369	1,308	1,429
11,900	12,000	610	568	656	17,900	18,000	985	937	1,046	23,900	24,000	1,375	1,315	1,436
12,000					18,000					24,000				
12,000	12,100	616	574	662	18,000	18,100	992	943	1,052	24,000	24,100	1,382	1,321	1,442
12,100	12,200	622	581	669	18,100	18,200	998	950	1,059	24,100	24,200	1,388	1,328	1,449
12,200	12,300	628	587	675	18,200	18,300	1,005	956	1,065	24,200	24,300	1,395	1,334	1,455
12,300	12,400	635	593	682	18,300	18,400	1,011	962	1,072	24,300	24,400	1,401	1,341	1,462
12,400	12,500	641	599	688	18,400	18,500	1,018	968	1,078	24,400	24,500	1,408	1,347	1,468
12,500	12,600	647	605	695	18,500	18,600	1,024	974	1,085	24,500	24,600	1,414	1,354	1,475
12,600	12,700	653	611	701	18,600	18,700	1,031	980	1,091	24,600	24,700	1,421	1,360	1,481
12,700	12,800	659	618	708	18,700	18,800	1,037	987	1,098	24,700	24,800	1,427	1,367	1,488
12,800	12,900	665	624	714	18,800	18,900	1,044	993	1,104	24,800	24,900	1,434	1,373	1,494
12,900	13,000	671	630	721	18,900	19,000	1,050	999	1,111	24,900	25,000	1,440	1,380	1,501
13,000					19,000					25,000				
13,000	13,100	678	636	727	19,000	19,100	1,057	1,005	1,117	25,000	25,100	1,447	1,386	1,507
13,100	13,200	684	642	734	19,100	19,200	1,063	1,011	1,124	25,100	25,200	1,453	1,393	1,514
13,200	13,300	690	648	740	19,200	19,300	1,070	1,017	1,130	25,200	25,300	1,460	1,399	1,520
13,300	13,400	696	654	747	19,300	19,400	1,076	1,023	1,137	25,300	25,400	1,466	1,406	1,527
13,400	13,500	702	661	753	19,400	19,500	1,083	1,030	1,143	25,400	25,500	1,473	1,412	1,533
13,500	13,600	708	667	760	19,500	19,600	1,089	1,036	1,150	25,500	25,600	1,479	1,419	1,540
13,600	13,700	715	673	766	19,600	19,700	1,096	1,042	1,156	25,600	25,700	1,486	1,425	1,546
13,700	13,800	721	679	773	19,700	19,800	1,102	1,048	1,163	25,700	25,800	1,492	1,432	1,553
13,800	13,900	727	685	779	19,800	19,900	1,109	1,054	1,169	25,800	25,900	1,499	1,438	1,559
13,900	14,000	733	691	786	19,900	20,000	1,115	1,060	1,176	25,900	26,000	1,505	1,445	1,566
14,000					20,000					26,000				
14,000	14,100	739	697	792	20,000	20,100	1,122	1,066	1,182	26,000	26,100	1,512	1,451	1,572
14,100	14,200	745	704	799	20,100	20,200	1,128	1,073	1,189	26,100	26,200	1,518	1,458	1,579
14,200	14,300	751	710	805	20,200	20,300	1,135	1,079	1,195	26,200	26,300	1,525	1,464	1,585
14,300	14,400	758	716	812	20,300	20,400	1,141	1,085	1,202	26,300	26,400	1,531	1,471	1,592
14,400	14,500	764	722	818	20,400	20,500	1,148	1,091	1,208	26,400	26,500	1,538	1,477	1,598
14,500	14,600	770	728	825	20,500	20,600	1,154	1,097	1,215	26,500	26,600	1,544	1,484	1,605
14,600	14,700	776	734	831	20,600	20,700	1,161	1,103	1,221	26,600	26,700	1,551	1,490	1,611
14,700	14,800	782	741	838	20,700	20,800	1,167	1,110	1,228	26,700	26,800	1,557	1,497	1,618
14,800	14,900	788	747	844	20,800	20,900	1,174	1,116	1,234	26,800	26,900	1,564	1,503	1,624
14,900	15,000	794	753	851	20,900	21,000	1,180	1,122	1,241	26,900	27,000	1,570	1,510	1,631
15,000					21,000					27,000				
15,000	15,100	801	759	857	21,000	21,100	1,187	1,128	1,247	27,000	27,100	1,577	1,516	1,637
15,100	15,200	807	765	864	21,100	21,200	1,193	1,134	1,254	27,100	27,200	1,583	1,523	1,644
15,200	15,300	813	771	870	21,200	21,300	1,200	1,140	1,260	27,200	27,300	1,590	1,529	1,650
15,300	15,400	819	777	877	21,300	21,400	1,206	1,146	1,267	27,300	27,400	1,596	1,536	1,657
15,400	15,500	825	784	883	21,400	21,500	1,213	1,153	1,273	27,400	27,500	1,603	1,542	1,663
15,500	15,600	831	790	890	21,500	21,600	1,219	1,159	1,280	27,500	27,600	1,609	1,549	1,670
15,600	15,700	838	796	896	21,600	21,700	1,226	1,165	1,286	27,600	27,700	1,616	1,555	1,676
15,700	15,800	844	802	903	21,700	21,800	1,232	1,172	1,293	27,700	27,800	1,622	1,562	1,683
15,800	15,900	850	808	909	21,800	21,900	1,239	1,178	1,299	27,800	27,900	1,629	1,568	1,689
15,900	16,000	856	814	916	21,900	22,000	1,245	1,185	1,306	27,900	28,000	1,635	1,575	1,696
16,000					22,000					28,000				
16,000	16,100	862	820	922	22,000	22,100	1,252	1,191	1,312	28,000	28,100	1,642	1,581	1,702
16,100	16,200	868	827	929	22,100	22,200	1,258	1,198	1,319	28,100	28,200	1,648	1,588	1,709
16,200	16,300	875	833	935	22,200	22,300	1,265	1,204	1,325	28,200	28,300	1,655	1,594	1,715
16,300	16,400	881	839	942	22,300	22,400	1,271	1,211	1,332	28,300	28,400	1,661	1,601	1,722
16,400	16,500	888	845	948	22,400	22,500	1,278	1,217	1,338	28,400	28,500	1,668	1,607	1,728
16,500	16,600	894	851	955	22,500	22,600	1,284	1,224	1,345	28,500	28,600	1,674	1,614	1,735
16,600	16,700	901	857	961	22,600	22,700	1,291	1,230	1,351	28,600	28,700	1,681	1,620	1,741
16,700	16,800	907	864	968	22,700	22,800	1,297	1,237	1,358	28,700	28,800	1,687	1,627	1,748
16,800	16,900	914	870	974	22,800	22,900	1,304	1,243	1,364	28,800	28,900	1,694	1,633	1,754
16,900	17,000	920	876	981	22,900	23,000	1,310	1,250	1,371	28,900	29,000	1,700	1,640	1,761

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —			Your tax is —			Your tax is —			
29,000					35,000					41,000				
29,000	29,100	1,707	1,646	1,767	35,000	35,100	2,097	2,036	2,157	41,000	41,100	2,487	2,426	2,547
29,100	29,200	1,713	1,653	1,774	35,100	35,200	2,103	2,043	2,164	41,100	41,200	2,493	2,433	2,554
29,200	29,300	1,720	1,659	1,780	35,200	35,300	2,110	2,049	2,170	41,200	41,300	2,500	2,439	2,560
29,300	29,400	1,726	1,666	1,787	35,300	35,400	2,116	2,056	2,177	41,300	41,400	2,506	2,446	2,567
29,400	29,500	1,733	1,672	1,793	35,400	35,500	2,123	2,062	2,183	41,400	41,500	2,513	2,452	2,573
29,500	29,600	1,739	1,679	1,800	35,500	35,600	2,129	2,069	2,190	41,500	41,600	2,519	2,459	2,580
29,600	29,700	1,746	1,685	1,806	35,600	35,700	2,136	2,075	2,196	41,600	41,700	2,526	2,465	2,586
29,700	29,800	1,752	1,692	1,813	35,700	35,800	2,142	2,082	2,203	41,700	41,800	2,532	2,472	2,593
29,800	29,900	1,759	1,698	1,819	35,800	35,900	2,149	2,088	2,209	41,800	41,900	2,539	2,478	2,599
29,900	30,000	1,765	1,705	1,826	35,900	36,000	2,155	2,095	2,216	41,900	42,000	2,545	2,485	2,606
30,000					36,000					42,000				
30,000	30,100	1,772	1,711	1,832	36,000	36,100	2,162	2,101	2,222	42,000	42,100	2,552	2,491	2,612
30,100	30,200	1,778	1,718	1,839	36,100	36,200	2,168	2,108	2,229	42,100	42,200	2,558	2,498	2,619
30,200	30,300	1,785	1,724	1,845	36,200	36,300	2,175	2,114	2,235	42,200	42,300	2,565	2,504	2,625
30,300	30,400	1,791	1,731	1,852	36,300	36,400	2,181	2,121	2,242	42,300	42,400	2,571	2,511	2,632
30,400	30,500	1,798	1,737	1,858	36,400	36,500	2,188	2,127	2,248	42,400	42,500	2,578	2,517	2,638
30,500	30,600	1,804	1,744	1,865	36,500	36,600	2,194	2,134	2,255	42,500	42,600	2,584	2,524	2,645
30,600	30,700	1,811	1,750	1,871	36,600	36,700	2,201	2,140	2,261	42,600	42,700	2,591	2,530	2,651
30,700	30,800	1,817	1,757	1,878	36,700	36,800	2,207	2,147	2,268	42,700	42,800	2,597	2,537	2,658
30,800	30,900	1,824	1,763	1,884	36,800	36,900	2,214	2,153	2,274	42,800	42,900	2,604	2,543	2,664
30,900	31,000	1,830	1,770	1,891	36,900	37,000	2,220	2,160	2,281	42,900	43,000	2,610	2,550	2,671
31,000					37,000					43,000				
31,000	31,100	1,837	1,776	1,897	37,000	37,100	2,227	2,166	2,287	43,000	43,100	2,617	2,556	2,677
31,100	31,200	1,843	1,783	1,904	37,100	37,200	2,233	2,173	2,294	43,100	43,200	2,623	2,563	2,684
31,200	31,300	1,850	1,789	1,910	37,200	37,300	2,240	2,179	2,300	43,200	43,300	2,630	2,569	2,690
31,300	31,400	1,856	1,796	1,917	37,300	37,400	2,246	2,186	2,307	43,300	43,400	2,636	2,576	2,697
31,400	31,500	1,863	1,802	1,923	37,400	37,500	2,253	2,192	2,313	43,400	43,500	2,643	2,582	2,703
31,500	31,600	1,869	1,809	1,930	37,500	37,600	2,259	2,199	2,320	43,500	43,600	2,649	2,589	2,710
31,600	31,700	1,876	1,815	1,936	37,600	37,700	2,266	2,205	2,326	43,600	43,700	2,656	2,595	2,716
31,700	31,800	1,882	1,822	1,943	37,700	37,800	2,272	2,212	2,333	43,700	43,800	2,662	2,602	2,723
31,800	31,900	1,889	1,828	1,949	37,800	37,900	2,279	2,218	2,339	43,800	43,900	2,669	2,608	2,729
31,900	32,000	1,895	1,835	1,956	37,900	38,000	2,285	2,225	2,346	43,900	44,000	2,675	2,615	2,736
32,000					38,000					44,000				
32,000	32,100	1,902	1,841	1,962	38,000	38,100	2,292	2,231	2,352	44,000	44,100	2,682	2,621	2,742
32,100	32,200	1,908	1,848	1,969	38,100	38,200	2,298	2,238	2,359	44,100	44,200	2,688	2,628	2,749
32,200	32,300	1,915	1,854	1,975	38,200	38,300	2,305	2,244	2,365	44,200	44,300	2,695	2,634	2,755
32,300	32,400	1,921	1,861	1,982	38,300	38,400	2,311	2,251	2,372	44,300	44,400	2,701	2,641	2,762
32,400	32,500	1,928	1,867	1,988	38,400	38,500	2,318	2,257	2,378	44,400	44,500	2,708	2,647	2,768
32,500	32,600	1,934	1,874	1,995	38,500	38,600	2,324	2,264	2,385	44,500	44,600	2,714	2,654	2,775
32,600	32,700	1,941	1,880	2,001	38,600	38,700	2,331	2,270	2,391	44,600	44,700	2,721	2,660	2,781
32,700	32,800	1,947	1,887	2,008	38,700	38,800	2,337	2,277	2,398	44,700	44,800	2,727	2,667	2,788
32,800	32,900	1,954	1,893	2,014	38,800	38,900	2,344	2,283	2,404	44,800	44,900	2,734	2,673	2,794
32,900	33,000	1,960	1,900	2,021	38,900	39,000	2,350	2,290	2,411	44,900	45,000	2,740	2,680	2,801
33,000					39,000					45,000				
33,000	33,100	1,967	1,906	2,027	39,000	39,100	2,357	2,296	2,417	45,000	45,100	2,747	2,686	2,807
33,100	33,200	1,973	1,913	2,034	39,100	39,200	2,363	2,303	2,424	45,100	45,200	2,753	2,693	2,814
33,200	33,300	1,980	1,919	2,040	39,200	39,300	2,370	2,309	2,430	45,200	45,300	2,760	2,699	2,820
33,300	33,400	1,986	1,926	2,047	39,300	39,400	2,376	2,316	2,437	45,300	45,400	2,766	2,706	2,827
33,400	33,500	1,993	1,932	2,053	39,400	39,500	2,383	2,322	2,443	45,400	45,500	2,773	2,712	2,833
33,500	33,600	1,999	1,939	2,060	39,500	39,600	2,389	2,329	2,450	45,500	45,600	2,779	2,719	2,840
33,600	33,700	2,006	1,945	2,066	39,600	39,700	2,396	2,335	2,456	45,600	45,700	2,786	2,725	2,846
33,700	33,800	2,012	1,952	2,073	39,700	39,800	2,402	2,342	2,463	45,700	45,800	2,792	2,732	2,853
33,800	33,900	2,019	1,958	2,079	39,800	39,900	2,409	2,348	2,469	45,800	45,900	2,799	2,738	2,859
33,900	34,000	2,025	1,965	2,086	39,900	40,000	2,415	2,355	2,476	45,900	46,000	2,805	2,745	2,866
34,000					40,000					46,000				
34,000	34,100	2,032	1,971	2,092	40,000	40,100	2,422	2,361	2,482	46,000	46,100	2,812	2,751	2,872
34,100	34,200	2,038	1,978	2,099	40,100	40,200	2,428	2,368	2,489	46,100	46,200	2,818	2,758	2,879
34,200	34,300	2,045	1,984	2,105	40,200	40,300	2,435	2,374	2,495	46,200	46,300	2,825	2,764	2,885
34,300	34,400	2,051	1,991	2,112	40,300	40,400	2,441	2,381	2,502	46,300	46,400	2,831	2,771	2,892
34,400	34,500	2,058	1,997	2,118	40,400	40,500	2,448	2,387	2,508	46,400	46,500	2,838	2,777	2,898
34,500	34,600	2,064	2,004	2,125	40,500	40,600	2,454	2,394	2,515	46,500	46,600	2,844	2,784	2,905
34,600	34,700	2,071	2,010	2,131	40,600	40,700	2,461	2,400	2,521	46,600	46,700	2,851	2,790	2,911
34,700	34,800	2,077	2,017	2,138	40,700	40,800	2,467	2,407	2,528	46,700	46,800	2,857	2,797	2,918
34,800	34,900	2,084	2,023	2,144	40,800	40,900	2,474	2,413	2,534	46,800	46,900	2,864	2,803	2,924
34,900	35,000	2,090	2,030	2,151	40,900	41,000	2,480	2,420	2,541	46,900	47,000	2,870	2,810	2,931

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
47,000					53,000					59,000				
47,000	47,100	2,877	2,816	2,937	53,000	53,100	3,267	3,206	3,327	59,000	59,100	3,657	3,596	3,717
47,100	47,200	2,883	2,823	2,944	53,100	53,200	3,273	3,213	3,334	59,100	59,200	3,663	3,603	3,724
47,200	47,300	2,890	2,829	2,950	53,200	53,300	3,280	3,219	3,340	59,200	59,300	3,670	3,609	3,730
47,300	47,400	2,896	2,836	2,957	53,300	53,400	3,286	3,226	3,347	59,300	59,400	3,676	3,616	3,737
47,400	47,500	2,903	2,842	2,963	53,400	53,500	3,293	3,232	3,353	59,400	59,500	3,683	3,622	3,743
47,500	47,600	2,909	2,849	2,970	53,500	53,600	3,299	3,239	3,360	59,500	59,600	3,689	3,629	3,750
47,600	47,700	2,916	2,855	2,976	53,600	53,700	3,306	3,245	3,366	59,600	59,700	3,696	3,635	3,756
47,700	47,800	2,922	2,862	2,983	53,700	53,800	3,312	3,252	3,373	59,700	59,800	3,702	3,642	3,763
47,800	47,900	2,929	2,868	2,989	53,800	53,900	3,319	3,258	3,379	59,800	59,900	3,709	3,648	3,769
47,900	48,000	2,935	2,875	2,996	53,900	54,000	3,325	3,265	3,386	59,900	60,000	3,715	3,655	3,776
48,000					54,000					60,000				
48,000	48,100	2,942	2,881	3,002	54,000	54,100	3,332	3,271	3,392	60,000	60,100	3,722	3,661	3,782
48,100	48,200	2,948	2,888	3,009	54,100	54,200	3,338	3,278	3,399	60,100	60,200	3,728	3,668	3,789
48,200	48,300	2,955	2,894	3,015	54,200	54,300	3,345	3,284	3,405	60,200	60,300	3,735	3,674	3,795
48,300	48,400	2,961	2,901	3,022	54,300	54,400	3,351	3,291	3,412	60,300	60,400	3,741	3,681	3,802
48,400	48,500	2,968	2,907	3,028	54,400	54,500	3,358	3,297	3,418	60,400	60,500	3,748	3,687	3,808
48,500	48,600	2,974	2,914	3,035	54,500	54,600	3,364	3,304	3,425	60,500	60,600	3,754	3,694	3,815
48,600	48,700	2,981	2,920	3,041	54,600	54,700	3,371	3,310	3,431	60,600	60,700	3,761	3,700	3,821
48,700	48,800	2,987	2,927	3,048	54,700	54,800	3,377	3,317	3,438	60,700	60,800	3,767	3,707	3,828
48,800	48,900	2,994	2,933	3,054	54,800	54,900	3,384	3,323	3,444	60,800	60,900	3,774	3,713	3,834
48,900	49,000	3,000	2,940	3,061	54,900	55,000	3,390	3,330	3,451	60,900	61,000	3,780	3,720	3,841
49,000					55,000					61,000				
49,000	49,100	3,007	2,946	3,067	55,000	55,100	3,397	3,336	3,457	61,000	61,100	3,787	3,726	3,847
49,100	49,200	3,013	2,953	3,074	55,100	55,200	3,403	3,343	3,464	61,100	61,200	3,793	3,733	3,854
49,200	49,300	3,020	2,959	3,080	55,200	55,300	3,410	3,349	3,470	61,200	61,300	3,800	3,739	3,860
49,300	49,400	3,026	2,966	3,087	55,300	55,400	3,416	3,356	3,477	61,300	61,400	3,806	3,746	3,867
49,400	49,500	3,033	2,972	3,093	55,400	55,500	3,423	3,362	3,483	61,400	61,500	3,813	3,752	3,873
49,500	49,600	3,039	2,979	3,100	55,500	55,600	3,429	3,369	3,490	61,500	61,600	3,819	3,759	3,880
49,600	49,700	3,046	2,985	3,106	55,600	55,700	3,436	3,375	3,496	61,600	61,700	3,826	3,765	3,886
49,700	49,800	3,052	2,992	3,113	55,700	55,800	3,442	3,382	3,503	61,700	61,800	3,832	3,772	3,893
49,800	49,900	3,059	2,998	3,119	55,800	55,900	3,449	3,388	3,509	61,800	61,900	3,839	3,778	3,899
49,900	50,000	3,065	3,005	3,126	55,900	56,000	3,455	3,395	3,516	61,900	62,000	3,845	3,785	3,906
50,000					56,000					62,000				
50,000	50,100	3,072	3,011	3,132	56,000	56,100	3,462	3,401	3,522	62,000	62,100	3,852	3,791	3,912
50,100	50,200	3,078	3,018	3,139	56,100	56,200	3,468	3,408	3,529	62,100	62,200	3,858	3,798	3,919
50,200	50,300	3,085	3,024	3,145	56,200	56,300	3,475	3,414	3,535	62,200	62,300	3,865	3,804	3,925
50,300	50,400	3,091	3,031	3,152	56,300	56,400	3,481	3,421	3,542	62,300	62,400	3,871	3,811	3,932
50,400	50,500	3,098	3,037	3,158	56,400	56,500	3,488	3,427	3,548	62,400	62,500	3,878	3,817	3,938
50,500	50,600	3,104	3,044	3,165	56,500	56,600	3,494	3,434	3,555	62,500	62,600	3,884	3,824	3,945
50,600	50,700	3,111	3,050	3,171	56,600	56,700	3,501	3,440	3,561	62,600	62,700	3,891	3,830	3,951
50,700	50,800	3,117	3,057	3,178	56,700	56,800	3,507	3,447	3,568	62,700	62,800	3,897	3,837	3,958
50,800	50,900	3,124	3,063	3,184	56,800	56,900	3,514	3,453	3,574	62,800	62,900	3,904	3,843	3,964
50,900	51,000	3,130	3,070	3,191	56,900	57,000	3,520	3,460	3,581	62,900	63,000	3,910	3,850	3,971
51,000					57,000					63,000				
51,000	51,100	3,137	3,076	3,197	57,000	57,100	3,527	3,466	3,587	63,000	63,100	3,917	3,856	3,977
51,100	51,200	3,143	3,083	3,204	57,100	57,200	3,533	3,473	3,594	63,100	63,200	3,923	3,863	3,984
51,200	51,300	3,150	3,089	3,210	57,200	57,300	3,540	3,479	3,600	63,200	63,300	3,930	3,869	3,990
51,300	51,400	3,156	3,096	3,217	57,300	57,400	3,546	3,486	3,607	63,300	63,400	3,936	3,876	3,997
51,400	51,500	3,163	3,102	3,223	57,400	57,500	3,553	3,492	3,613	63,400	63,500	3,943	3,882	4,003
51,500	51,600	3,169	3,109	3,230	57,500	57,600	3,559	3,499	3,620	63,500	63,600	3,949	3,889	4,010
51,600	51,700	3,176	3,115	3,236	57,600	57,700	3,566	3,505	3,626	63,600	63,700	3,956	3,895	4,016
51,700	51,800	3,182	3,122	3,243	57,700	57,800	3,572	3,512	3,633	63,700	63,800	3,962	3,902	4,023
51,800	51,900	3,189	3,128	3,249	57,800	57,900	3,579	3,518	3,639	63,800	63,900	3,969	3,908	4,029
51,900	52,000	3,195	3,135	3,256	57,900	58,000	3,585	3,525	3,646	63,900	64,000	3,975	3,915	4,036
52,000					58,000					64,000				
52,000	52,100	3,202	3,141	3,262	58,000	58,100	3,592	3,531	3,652	64,000	64,100	3,982	3,921	4,042
52,100	52,200	3,208	3,148	3,269	58,100	58,200	3,598	3,538	3,659	64,100	64,200	3,988	3,928	4,049
52,200	52,300	3,215	3,154	3,275	58,200	58,300	3,605	3,544	3,665	64,200	64,300	3,995	3,934	4,055
52,300	52,400	3,221	3,161	3,282	58,300	58,400	3,611	3,551	3,672	64,300	64,400	4,001	3,941	4,062
52,400	52,500	3,228	3,167	3,288	58,400	58,500	3,618	3,557	3,678	64,400	64,500	4,008	3,947	4,068
52,500	52,600	3,234	3,174	3,295	58,500	58,600	3,624	3,564	3,685	64,500	64,600	4,014	3,954	4,075
52,600	52,700	3,241	3,180	3,301	58,600	58,700	3,631	3,570	3,691	64,600	64,700	4,021	3,960	4,081
52,700	52,800	3,247	3,187	3,308	58,700	58,800	3,637	3,577	3,698	64,700	64,800	4,027	3,967	4,088
52,800	52,900	3,254	3,193	3,314	58,800	58,900	3,644	3,583	3,704	64,800	64,900	4,034	3,973	4,094
52,900	53,000	3,260	3,200	3,321	58,900	59,000	3,650	3,590	3,711	64,900	65,000	4,040	3,980	4,101

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —		Your tax is —			Your tax is —		Your tax is —		
65,000					71,000					77,000				
65,000	65,100	4,047	3,986	4,107	71,000	71,100	4,437	4,376	4,497	77,000	77,100	4,827	4,766	4,887
65,100	65,200	4,053	3,993	4,114	71,100	71,200	4,443	4,383	4,504	77,100	77,200	4,833	4,773	4,894
65,200	65,300	4,060	3,999	4,120	71,200	71,300	4,450	4,389	4,510	77,200	77,300	4,840	4,779	4,900
65,300	65,400	4,066	4,006	4,127	71,300	71,400	4,456	4,396	4,517	77,300	77,400	4,846	4,786	4,907
65,400	65,500	4,073	4,012	4,133	71,400	71,500	4,463	4,402	4,523	77,400	77,500	4,853	4,792	4,913
65,500	65,600	4,079	4,019	4,140	71,500	71,600	4,469	4,409	4,530	77,500	77,600	4,859	4,799	4,920
65,600	65,700	4,086	4,025	4,146	71,600	71,700	4,476	4,415	4,536	77,600	77,700	4,866	4,805	4,926
65,700	65,800	4,092	4,032	4,153	71,700	71,800	4,482	4,422	4,543	77,700	77,800	4,872	4,812	4,933
65,800	65,900	4,099	4,038	4,159	71,800	71,900	4,489	4,428	4,549	77,800	77,900	4,879	4,818	4,940
65,900	66,000	4,105	4,045	4,166	71,900	72,000	4,495	4,435	4,556	77,900	78,000	4,885	4,825	4,947
66,000					72,000					78,000				
66,000	66,100	4,112	4,051	4,172	72,000	72,100	4,502	4,441	4,562	78,000	78,100	4,892	4,831	4,953
66,100	66,200	4,118	4,058	4,179	72,100	72,200	4,508	4,448	4,569	78,100	78,200	4,898	4,838	4,960
66,200	66,300	4,125	4,064	4,185	72,200	72,300	4,515	4,454	4,575	78,200	78,300	4,905	4,844	4,967
66,300	66,400	4,131	4,071	4,192	72,300	72,400	4,521	4,461	4,582	78,300	78,400	4,911	4,851	4,974
66,400	66,500	4,138	4,077	4,198	72,400	72,500	4,528	4,467	4,588	78,400	78,500	4,918	4,857	4,980
66,500	66,600	4,144	4,084	4,205	72,500	72,600	4,534	4,474	4,595	78,500	78,600	4,924	4,864	4,987
66,600	66,700	4,151	4,090	4,211	72,600	72,700	4,541	4,480	4,601	78,600	78,700	4,931	4,870	4,994
66,700	66,800	4,157	4,097	4,218	72,700	72,800	4,547	4,487	4,608	78,700	78,800	4,937	4,877	5,001
66,800	66,900	4,164	4,103	4,224	72,800	72,900	4,554	4,493	4,614	78,800	78,900	4,944	4,883	5,007
66,900	67,000	4,170	4,110	4,231	72,900	73,000	4,560	4,500	4,621	78,900	79,000	4,950	4,890	5,014
67,000					73,000					79,000				
67,000	67,100	4,177	4,116	4,237	73,000	73,100	4,567	4,506	4,627	79,000	79,100	4,957	4,896	5,021
67,100	67,200	4,183	4,123	4,244	73,100	73,200	4,573	4,513	4,634	79,100	79,200	4,963	4,903	5,028
67,200	67,300	4,190	4,129	4,250	73,200	73,300	4,580	4,519	4,640	79,200	79,300	4,970	4,909	5,034
67,300	67,400	4,196	4,136	4,257	73,300	73,400	4,586	4,526	4,647	79,300	79,400	4,976	4,916	5,041
67,400	67,500	4,203	4,142	4,263	73,400	73,500	4,593	4,532	4,653	79,400	79,500	4,983	4,922	5,048
67,500	67,600	4,209	4,149	4,270	73,500	73,600	4,599	4,539	4,660	79,500	79,600	4,989	4,929	5,055
67,600	67,700	4,216	4,155	4,276	73,600	73,700	4,606	4,545	4,666	79,600	79,700	4,996	4,935	5,061
67,700	67,800	4,222	4,162	4,283	73,700	73,800	4,612	4,552	4,673	79,700	79,800	5,002	4,942	5,068
67,800	67,900	4,229	4,168	4,289	73,800	73,900	4,619	4,558	4,679	79,800	79,900	5,009	4,948	5,075
67,900	68,000	4,235	4,175	4,296	73,900	74,000	4,625	4,565	4,686	79,900	80,000	5,015	4,955	5,082
68,000					74,000					80,000				
68,000	68,100	4,242	4,181	4,302	74,000	74,100	4,632	4,571	4,692	80,000	80,100	5,022	4,961	5,088
68,100	68,200	4,248	4,188	4,309	74,100	74,200	4,638	4,578	4,699	80,100	80,200	5,028	4,968	5,095
68,200	68,300	4,255	4,194	4,315	74,200	74,300	4,645	4,584	4,705	80,200	80,300	5,035	4,974	5,102
68,300	68,400	4,261	4,201	4,322	74,300	74,400	4,651	4,591	4,712	80,300	80,400	5,041	4,981	5,109
68,400	68,500	4,268	4,207	4,328	74,400	74,500	4,658	4,597	4,718	80,400	80,500	5,048	4,987	5,115
68,500	68,600	4,274	4,214	4,335	74,500	74,600	4,664	4,604	4,725	80,500	80,600	5,054	4,994	5,122
68,600	68,700	4,281	4,220	4,341	74,600	74,700	4,671	4,610	4,731	80,600	80,700	5,061	5,000	5,129
68,700	68,800	4,287	4,227	4,348	74,700	74,800	4,677	4,617	4,738	80,700	80,800	5,067	5,007	5,136
68,800	68,900	4,294	4,233	4,354	74,800	74,900	4,684	4,623	4,744	80,800	80,900	5,074	5,013	5,142
68,900	69,000	4,300	4,240	4,361	74,900	75,000	4,690	4,630	4,751	80,900	81,000	5,080	5,020	5,149
69,000					75,000					81,000				
69,000	69,100	4,307	4,246	4,367	75,000	75,100	4,697	4,636	4,757	81,000	81,100	5,087	5,026	5,156
69,100	69,200	4,313	4,253	4,374	75,100	75,200	4,703	4,643	4,764	81,100	81,200	5,093	5,033	5,163
69,200	69,300	4,320	4,259	4,380	75,200	75,300	4,710	4,649	4,770	81,200	81,300	5,100	5,039	5,169
69,300	69,400	4,326	4,266	4,387	75,300	75,400	4,716	4,656	4,777	81,300	81,400	5,106	5,046	5,176
69,400	69,500	4,333	4,272	4,393	75,400	75,500	4,723	4,662	4,783	81,400	81,500	5,113	5,052	5,183
69,500	69,600	4,339	4,279	4,400	75,500	75,600	4,729	4,669	4,790	81,500	81,600	5,119	5,059	5,190
69,600	69,700	4,346	4,285	4,406	75,600	75,700	4,736	4,675	4,796	81,600	81,700	5,126	5,065	5,196
69,700	69,800	4,352	4,292	4,413	75,700	75,800	4,742	4,682	4,803	81,700	81,800	5,132	5,072	5,203
69,800	69,900	4,359	4,298	4,419	75,800	75,900	4,749	4,688	4,809	81,800	81,900	5,139	5,078	5,210
69,900	70,000	4,365	4,305	4,426	75,900	76,000	4,755	4,695	4,816	81,900	82,000	5,145	5,085	5,217
70,000					76,000					82,000				
70,000	70,100	4,372	4,311	4,432	76,000	76,100	4,762	4,701	4,822	82,000	82,100	5,152	5,091	5,223
70,100	70,200	4,378	4,318	4,439	76,100	76,200	4,768	4,708	4,829	82,100	82,200	5,158	5,098	5,230
70,200	70,300	4,385	4,324	4,445	76,200	76,300	4,775	4,714	4,835	82,200	82,300	5,165	5,104	5,237
70,300	70,400	4,391	4,331	4,452	76,300	76,400	4,781	4,721	4,842	82,300	82,400	5,171	5,111	5,244
70,400	70,500	4,398	4,337	4,458	76,400	76,500	4,788	4,727	4,848	82,400	82,500	5,178	5,117	5,250
70,500	70,600	4,404	4,344	4,465	76,500	76,600	4,794	4,734	4,855	82,500	82,600	5,184	5,124	5,257
70,600	70,700	4,411	4,350	4,471	76,600	76,700	4,801	4,740	4,861	82,600	82,700	5,191	5,130	5,264
70,700	70,800	4,417	4,357	4,478	76,700	76,800	4,807	4,747	4,868	82,700	82,800	5,197	5,137	5,271
70,800	70,900	4,424	4,363	4,484	76,800	76,900	4,814	4,753	4,874	82,800	82,900	5,204	5,143	5,277
70,900	71,000	4,430	4,370	4,491	76,900	77,000	4,820	4,760	4,881	82,900	83,000	5,210	5,150	5,284

If line 5 (Taxable income) is —			And you are —			If line 5 (Taxable income) is —			And you are —			If line 5 (Taxable income) is —			And you are —		
At least	But less than		Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than		Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than		Single or Head of a household	Married filing jointly	Married filing separately
			Your tax is —						Your tax is —						Your tax is —		
83,000						89,000						95,000					
83,000	83,100		5,217	5,156	5,291	89,000	89,100		5,607	5,546	5,696	95,000	95,100		5,997	5,936	6,101
83,100	83,200		5,223	5,163	5,298	89,100	89,200		5,613	5,553	5,703	95,100	95,200		6,003	5,943	6,108
83,200	83,300		5,230	5,169	5,304	89,200	89,300		5,620	5,559	5,709	95,200	95,300		6,010	5,949	6,114
83,300	83,400		5,236	5,176	5,311	89,300	89,400		5,626	5,566	5,716	95,300	95,400		6,016	5,956	6,121
83,400	83,500		5,243	5,182	5,318	89,400	89,500		5,633	5,572	5,723	95,400	95,500		6,023	5,962	6,128
83,500	83,600		5,249	5,189	5,325	89,500	89,600		5,639	5,579	5,730	95,500	95,600		6,029	5,969	6,135
83,600	83,700		5,256	5,195	5,331	89,600	89,700		5,646	5,585	5,736	95,600	95,700		6,036	5,975	6,141
83,700	83,800		5,262	5,202	5,338	89,700	89,800		5,652	5,592	5,743	95,700	95,800		6,042	5,982	6,148
83,800	83,900		5,269	5,208	5,345	89,800	89,900		5,659	5,598	5,750	95,800	95,900		6,049	5,988	6,155
83,900	84,000		5,275	5,215	5,352	89,900	90,000		5,665	5,605	5,757	95,900	96,000		6,055	5,995	6,162
84,000						90,000						96,000					
84,000	84,100		5,282	5,221	5,358	90,000	90,100		5,672	5,611	5,763	96,000	96,100		6,062	6,001	6,168
84,100	84,200		5,288	5,228	5,365	90,100	90,200		5,678	5,618	5,770	96,100	96,200		6,068	6,008	6,175
84,200	84,300		5,295	5,234	5,372	90,200	90,300		5,685	5,624	5,777	96,200	96,300		6,075	6,014	6,182
84,300	84,400		5,301	5,241	5,379	90,300	90,400		5,691	5,631	5,784	96,300	96,400		6,081	6,021	6,189
84,400	84,500		5,308	5,247	5,385	90,400	90,500		5,698	5,637	5,790	96,400	96,500		6,088	6,027	6,195
84,500	84,600		5,314	5,254	5,392	90,500	90,600		5,704	5,644	5,797	96,500	96,600		6,094	6,034	6,202
84,600	84,700		5,321	5,260	5,399	90,600	90,700		5,711	5,650	5,804	96,600	96,700		6,101	6,040	6,209
84,700	84,800		5,327	5,267	5,406	90,700	90,800		5,717	5,657	5,811	96,700	96,800		6,107	6,047	6,216
84,800	84,900		5,334	5,273	5,412	90,800	90,900		5,724	5,663	5,817	96,800	96,900		6,114	6,053	6,222
84,900	85,000		5,340	5,280	5,419	90,900	91,000		5,730	5,670	5,824	96,900	97,000		6,120	6,060	6,229
85,000						91,000						97,000					
85,000	85,100		5,347	5,286	5,426	91,000	91,100		5,737	5,676	5,831	97,000	97,100		6,127	6,066	6,236
85,100	85,200		5,353	5,293	5,433	91,100	91,200		5,743	5,683	5,838	97,100	97,200		6,133	6,073	6,243
85,200	85,300		5,360	5,299	5,439	91,200	91,300		5,750	5,689	5,844	97,200	97,300		6,140	6,079	6,249
85,300	85,400		5,366	5,306	5,446	91,300	91,400		5,756	5,696	5,851	97,300	97,400		6,146	6,086	6,256
85,400	85,500		5,373	5,312	5,453	91,400	91,500		5,763	5,702	5,858	97,400	97,500		6,153	6,092	6,263
85,500	85,600		5,379	5,319	5,460	91,500	91,600		5,769	5,709	5,865	97,500	97,600		6,159	6,099	6,270
85,600	85,700		5,386	5,325	5,466	91,600	91,700		5,776	5,715	5,871	97,600	97,700		6,166	6,105	6,276
85,700	85,800		5,392	5,332	5,473	91,700	91,800		5,782	5,722	5,878	97,700	97,800		6,172	6,112	6,283
85,800	85,900		5,399	5,338	5,480	91,800	91,900		5,789	5,728	5,885	97,800	97,900		6,179	6,118	6,290
85,900	86,000		5,405	5,345	5,487	91,900	92,000		5,795	5,735	5,892	97,900	98,000		6,185	6,125	6,297
86,000						92,000						98,000					
86,000	86,100		5,412	5,351	5,493	92,000	92,100		5,802	5,741	5,898	98,000	98,100		6,192	6,131	6,303
86,100	86,200		5,418	5,358	5,500	92,100	92,200		5,808	5,748	5,905	98,100	98,200		6,198	6,138	6,310
86,200	86,300		5,425	5,364	5,507	92,200	92,300		5,815	5,754	5,912	98,200	98,300		6,205	6,144	6,317
86,300	86,400		5,431	5,371	5,514	92,300	92,400		5,821	5,761	5,919	98,300	98,400		6,211	6,151	6,324
86,400	86,500		5,438	5,377	5,520	92,400	92,500		5,828	5,767	5,925	98,400	98,500		6,218	6,157	6,330
86,500	86,600		5,444	5,384	5,527	92,500	92,600		5,834	5,774	5,932	98,500	98,600		6,224	6,164	6,337
86,600	86,700		5,451	5,390	5,534	92,600	92,700		5,841	5,780	5,939	98,600	98,700		6,231	6,170	6,344
86,700	86,800		5,457	5,397	5,541	92,700	92,800		5,847	5,787	5,946	98,700	98,800		6,237	6,177	6,351
86,800	86,900		5,464	5,403	5,547	92,800	92,900		5,854	5,793	5,952	98,800	98,900		6,244	6,183	6,357
86,900	87,000		5,470	5,410	5,554	92,900	93,000		5,860	5,800	5,959	98,900	99,000		6,250	6,190	6,364
87,000						93,000						99,000					
87,000	87,100		5,477	5,416	5,561	93,000	93,100		5,867	5,806	5,966	99,000	99,100		6,257	6,196	6,371
87,100	87,200		5,483	5,423	5,568	93,100	93,200		5,873	5,813	5,973	99,100	99,200		6,263	6,203	6,378
87,200	87,300		5,490	5,429	5,574	93,200	93,300		5,880	5,819	5,979	99,200	99,300		6,270	6,209	6,384
87,300	87,400		5,496	5,436	5,581	93,300	93,400		5,886	5,826	5,986	99,300	99,400		6,276	6,216	6,391
87,400	87,500		5,503	5,442	5,588	93,400	93,500		5,893	5,832	5,993	99,400	99,500		6,283	6,222	6,398
87,500	87,600		5,509	5,449	5,595	93,500	93,600		5,899	5,839	6,000	99,500	99,600		6,289	6,229	6,405
87,600	87,700		5,516	5,455	5,601	93,600	93,700		5,906	5,845	6,006	99,600	99,700		6,296	6,235	6,411
87,700	87,800		5,522	5,462	5,608	93,700	93,800		5,912	5,852	6,013	99,700	99,800		6,302	6,242	6,418
87,800	87,900		5,529	5,468	5,615	93,800	93,900		5,919	5,858	6,020	99,800	99,900		6,309	6,248	6,425
87,900	88,000		5,535	5,475	5,622	93,900	94,000		5,925	5,865	6,027	99,900	100,000		6,315	6,255	6,432
88,000						94,000						<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: auto;"> <p>\$100,000 or over — use the Tax Rate Schedules on page 16</p> </div>					
88,000	88,100		5,542	5,481	5,628	94,000	94,100		5,932	5,871	6,033						
88,100	88,200		5,548	5,488	5,635	94,100	94,200		5,938	5,878	6,040						
88,200	88,300		5,555	5,494	5,642	94,200	94,300		5,945	5,884	6,047						
88,300	88,400		5,561	5,501	5,649	94,300	94,400		5,951	5,891	6,054						
88,400	88,500		5,568	5,507	5,655	94,400	94,500		5,958	5,897	6,060						
88,500	88,600		5,574	5,514	5,662	94,500	94,600		5,964	5,904	6,067						
88,600	88,700		5,581	5,520	5,669	94,600	94,700		5,971	5,910	6,074						
88,700	88,800		5,587	5,527	5,676	94,700	94,800		5,977	5,917	6,081						
88,800	88,900		5,594	5,533	5,682	94,800	94,900		5,984	5,923	6,087						
88,900	89,000		5,600	5,540	5,689	94,900	95,000		5,990	5,930	6,094						

2001 Tax Rate Schedules

Caution Use only if your taxable income (Form 1X, line 5) is \$100,000 or more. If less, use the Tax Table on pages 10 to 15.

Schedule X

Use if your filing status is **Single** or **Head of household**

If Form 1X, line 5, is:		Fill in on Form 1X, line 6		of the amount over –
<i>at least</i>	<i>but less than</i>	▼		
\$100,000	\$116,330	\$6,318.62 + 6.50%	. . . .	\$100,000
116,330	or over	7,380.07 + 6.75%	. . . .	116,330

Schedule Y

Use if your filing status is **Married filing joint return**

If Form 1X, line 5, is:		Fill in on Form 1X, line 6		of the amount over –
<i>at least</i>	<i>but less than</i>	▼		
\$100,000	\$155,100	\$6,258.13 + 6.50%	. . . .	\$100,000
155,100	or over	9,839.63 + 6.75%	. . . .	155,100

Schedule Z

Use if your filing status is **Married filing separate return**

If Form 1X, line 5, is:		Fill in on Form 1X, line 6		of the amount over –
<i>at least</i>	<i>but less than</i>	▼		
\$100,000	or over	\$6,435.12 + 6.75%	. . . .	\$100,000